Index to Volume 10

Title Index

Article Digests, *John A. Bogdanski* 95, 190, 275

Bankruptcy Taxation: Succession to Tax Attributes Generated by a Professional Corporation Upon Its Bankruptcy Liquidation, *Jon G. Blaustein* 335

Closely Held Corporations: *John A. Bogdanski*

Of Debt, Discharge, and Discord: *Jackson v. Comm'r* 357

Closely Held Corporations: *Carl Braubach*

Interest-Free Loans: The Next Development? 169

Subchapter C and the Tax Policy Process 261

Compensation and Fringe Benefits: *Marcus D. Grayck*

Current Developments in Compensation Tax Planning 362

Defined Benefit Plans for the Self-Employed and TEFRA Top-Heavy Rules 172

DuPont and *U.S. Steel* Exacerbate Section 482 Intercompany Pricing Regulations, *Dean B. Webb* 152

Eller Considered: Are Substantial Services Irrelevant in Determining Personal Holding Company Rents? *Philip C. Cook & Pinney L. Allen* 139

Estate of Lovett: The Continuing Conflict Between the Code Provisions Governing Controlled Foreign Corporations and the Foreign Personal Holding Company Regulations, *Henry K. Woo* 242

Foreign Exchange and the Indirect Foreign Tax Credit, *John P. McDonnell* 301

[The] Impact of *Reeves v. Comm'r* on the Creeping Control "B" Reorganization: The Need for Legislative Reexamination of Section 368(a)(1)(B), *Margaret C. Henry* 195

International Developments: *William C. Gifford*

Allocation of Income and Deductions 89

Controlled Foreign Corporations 89

DISCs 183

Foreign Currency 182

Foreign Legislative Agenda 266

1982 Technical Corrections Act 182

Regulations in the Foreign Area 263

Unitary Tax Developments 264

International Developments: *William C. Gifford & David J. Lyon*

Definition of Resident Alien 375

1983 Foreign Sales Corporation Act 376

General Electric Co. v. United States 378

[The] *Keller, Foglesong,* and *Pacella* Cases: 482 Allocations, Assignments of Income, and New Section 269A, *Robert W. Wood* 65

Private Letter Rulings: *Gilbert D. Bloom*

Handling Overlap Under Three Nonrecognition Sections 258

Interplay Between Sections 337, 453, and 1239 257

Kaiser Acquiescence Results in a Change in Ruling Policy 256

More on Puts 176

"Old and Cold" Counts Toward Continuity of Interest—Or Does It? 177

Subsequent Steps as Part of the Plan of Reorganization .. 177

Recent Developments: *Craig W. Friedrich*

Form Controls Taxation of Parent Using Proceeds of Redemption of Its Stock in Subsidiary to Redeem Stock From Estate of Deceased Stockholder 383

Minor Change Moves Up Subchapter S Election Deadline 385

New Information Reporting Requirement for Foreign-Owned Corporations 272

No Taxable Stock Dividends on Issuance of Acquirer's Stock 91

Preferred Received in Exchange for Common Is Section 306 Stock Where Common Also Purchased 187

Seventh Circuit Refuses to Adopt Tax Court's View of Continuity of Interest in *McDonald's* 92

Tax Avoidance Purpose Denies Loss Carryovers Under Section 269 185

Tufts: Fair Market Value of Property Transferred Subject to Nonrecourse Indebtedness Is Irrelevant in Determining Amount Realized 268

Reforming the Tax Treatment of Reorganization Boot, *J. Clifton Fleming, Jr.* 99

[The] Stark Reality of the New Liquidation and Redemption Rules, *Gilbert D. Bloom* 3

Subchapter S: A Step Toward Sanity, *Steven Jay Katz* 118

Tax Accounting: *Eugene I. Krieger*

Ruddick Rebound 372

Spontaneously Created Intangibles, or "Who Owns the Goodwill"? 179

Tax Court Finds Wraparound Note Not an Assumption of Seller's Mortgage 370

[The] Tax Benefit Rule in Corporate Liquidations, *David J. Cartano* 216

[The] Unitary Tax Debate, the United States Supreme Court, and Some Plain English, *Philip T. Kaplan* 283

Author Index

BLAUSTEIN, JON G., *Bankruptcy Taxation: Succession to Tax Attributes Generated by a Professional Corporation Upon Its Bankruptcy Liquidation* 335

BLOOM, GILBERT D.: *Private Letter Rulings*

Handling Overlap Under Three Nonrecognition Sections 258

Interplay Between Sections 337, 453, and 1239 257

Kaiser Acquiescence Results in a Change in Ruling Policy 256

More on Puts 176

"Old and Cold" Counts Toward Continuity of Interest—Or Does It? 177

Subsequent Steps as Part of the Plan of Reorganization .. 177

BLOOM, GILBERT D., *The Stark Reality of the New Liquidation and Redemption Rules* 3

BOGDANSKI, JOHN A., *Article Digests* 95, 190, 275

BOGDANSKI, JOHN A.: *Closely Held Corporations*

Of Debt, Discharge, and Discord: Jackson v. Comm'r .. 357

BRAUBACH, CARL, *Closely Held Corporations*

Interest-Free Loans: The Next Development(?) 169

Subchapter C and the Tax Policy Process 261

CARTANO, DAVID J., *The Tax Benefit Rule in Corporate Liquidations* 216

COOK, PHILIP C. & ALLEN, PINNEY L., Eller *Considered: Are Substantial Services Irrelevant in Determining Personal Holding Company Rents?* 139

FLEMING, JR., J. CLIFTON, *Reforming the Tax Treatment of Reorganization Boot* 99

FRIEDRICH, CRAIG W., *Recent Developments*

Form Controls Taxation of Parent Using Proceeds of Redemption of Its Stock in Subsidiary to Redeem Stock From Estate of Deceased Stockholder 383

Minor Change Moves Up Subchapter S Election Deadline 385

New Information Reporting Requirement for Foreign-Owned Corporations 272

No Taxable Stock Dividends on Issuance of Acquirer's Stock 91

Preferred Received in Exchange for Common Is Section 306 Stock Where Common Also Purchased 187

Seventh Circuit Refuses to Adopt Tax Court's View of Continuity of Interest in McDonald's 92

Tax Avoidance Purpose Denies Loss Carryovers Under Section 269 185

Tufts: *Fair Market Value of Property Transferred Subject to Nonrecourse Indebtedness Is Irrelevant in Determining Amount Realized* 268

GIFFORD, WILLIAM C., *International Developments*

Allocation of Income and Deductions 89

Controlled Foreign Corporations 89

DISCs 183

Foreign Currency 182

Foreign Legislative Agenda 266

1982 Technical Corrections Act 182

Regulations in the Foreign Area 263

Unitary Tax Developments 264

GIFFORD, WILLIAM C., & LYON, DAVID J., *International Developments*

Definition of Resident Alien 375

1983 Foreign Sales Corporation Act 376

General Electric Co. v. United States 378

GRAYCK, MARCUS D., *Compensation and Fringe Benefits*

Current Developments in Compensation Tax Planning .. 362

Defined Benefit Plans for the Self-Employed and TEFRA Top-Heavy Rules 172

HENRY, MARGARGET C., *The Impact of* Reeves v. Comm'r *on the Creeping Control "B" Reorganization: The Need for Legislative Reexamination of Section 368(a)(1)(B)* 195

KAPLAN, PHILIP T., *The Unitary Tax Debate, the United States Supreme Court, and Some Plain English* 283

KATZ, STEVEN JAY, *Subchapter S: A Step Toward Sanity* ... 118

KRIEGER, EUGENE I.: *Tax Accounting*

Ruddick *Rebound* 372

Spontaneously Created Intangibles, or "Who Owns the Goodwill"? 179

Tax Court Finds Wraparound Note Not an Assumption of Seller's Mortgage 370

McDONNELL, JOHN P., *Foreign Exchange and the Indirect Foreign Tax Credit* 301

WEBB, DEAN B., Dupont *and* U.S. Steel *Exacerbate Section 482 Intercompany Pricing Regulations* 152

WOO, HENRY K., Estate of Lovett: *The Continuing Conflict Between the Code Provisions Governing Controlled Foreign Corporations and the Foreign Personal Holding Company Regulations* 242

WOOD, ROBERT W., *The* Keller, Foglesong, *and* Pacella *Cases: 482 Allocations, Assignments of Income, and New Section 269A* 65

STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION
(Required by 39 U.S.C. 3685)

1. Title of Publication: The Journal of Corporate Taxation
2. Date of Filing: October 1, 1983
3. Frequency of Issue: Quarterly
3A. No. of Issues Published Annually: 4
3B. Annual Subscription Price: $68.00
4. Complete Mailing Address of Known Office of Publication: 210 South St., Boston, Suffolk County, MA 02111
5. Complete Mailing Address of the Headquarters or General Business Offices of the Publishers: 210 South St., Boston, MA 02111
6. Names and Complete Addresses of Publisher, Editor, and Managing Editor:
Publisher—Warren, Gorham & Lamont, Inc., 210 South St., Boston, MA 02111
Editor—Gersham Goldstein, 1633 Broadway, 23rd flr., New York, NY 10019
Managing Editor—Eugene M. Krader, 1633 Broadway, 23rd flr., New York, NY 10019
7. The Owner is:
Warren, Gorham & Lamont, Inc., 210 South St., Boston, MA 02111
8. Known bondholders, mortgagees, and other security holders owning or holding 1 percent or more of total amount of bonds, mortgages or other securities:
International Thomson Professional Publishing, Inc., 306 S. State St., Dover, DE 19901
9. For completion by nonprofit organizations authorized to mail at special rates (Section 411.3 DMM only).
The purpose, function, and nonprofit status of this organization and the exempt status for Federal income tax purposes have not changed during preceding 12 months.
10. Extent and Nature of Circulation

		Average no. copies each issue during preceding 12 months	*Actual no. of copies of single issue published nearest to filing date*
A.	Total No. Copies Printed (Net Press Run)	5,825	5,550
B.	Paid Circulation		
	1. Sales through dealers and carriers, street vendors and counter sales	None	None
	2. Mail subscriptions	4,275	4,256
C.	Total Paid Circulation (Sum of 10B1 and 10B2)	4,275	4,256
D.	Free distribution by mail, carrier or other means Samples, complimentary, and other free copies	163	258
E.	Total Distribution (Sum of C and D)	4,438	4,514
F.	Copies Not Distributed		
	1. Office use, left-over, unaccepted, spoiled after printing	1,387	986
	2. Returns from news agents	None	None
G.	Total (Sum of E, F1 and 2—should equal net press run shown in A)	5,825	5,000

11. I certify that the statements made by me above are correct and complete.

JOHN P. ASHE, Opr. Mgr.